

**SHORT FORM ANALYSIS**

Author: DeLeon Analyst: David Scott Bill Number: SB 116  
 Related Bills: \_\_\_\_\_ Telephone: 845-5806 Amended Date: February 23, 2011  
 Attorney: Patrick Kusiak Sponsor: \_\_\_\_\_

**SUBJECT:** Business Income Apportionment/Repeal Elective Single Sales Factor & Add  
 Mandatory Single Sales Factor

**SUMMARY**

This bill would make the following changes to the corporate tax code:

- Repeal the annual election to use single sales factor;
- Require taxpayers not in a qualified business activity to use a mandatory single sales factor; and
- Require all taxpayers to use the “market rule” for assigning sales to the sales factor.

**ANALYSIS**Minor/Technical Amendment

All of the February 23, 2011, amendments were technical corrections suggested in the department’s analysis dated February 11, 2011. The author accepted all of the department’s technical amendments and thereby resolved all of the department’s technical considerations in that analysis. Except for the technical considerations, the department’s analysis of the bill as introduced January 19, 2011, still applies.

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Legislative Director

Date

Brian Putler

3/25/11